

Directory of State Internal Audit Organizations

2017

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FINANCE, DEPARTMENT OF
General Government
BUSINESS ENTITY CODE: 8860

ORGANIZATION

OFFICE OF STATE AUDITS AND EVALUATIONS

UNIT CHIEF: Jennifer Whitaker, CEA

ADDRESS: 915 L Street, 6th Floor Sacramento, CA 95814

TELEPHONE: (916) 322-2985 FAX: (916) 322-2618

E-MAIL: jennifer.whitaker@dof.ca.gov

REPORTS TO: Erika Li, Program Budget Manager, Department of Finance

WEBSITE: www.dof.ca.gov/programs/osae/

AUDIT COMMITTEE: No

MISSION STATEMENT

To assist and support the Department of Finance in supervising the state's financial and business policies, and in conserving the state's rights, interests, and resources through independent audits, objective evaluations, and other related services.

ANNUAL PLAN

Risk Assessment
Special Request
Statutory Mandates

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Auditing Standards
Generally Accepted Government Auditing Standards

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ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Financial	6%
Performance	36%
Other Audits/Reviews/Investigations	9%
Local Government/RDA Analysis	16%
Training	9%
Administration	24%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Chief, CEA B	1	1						
Assistant Chief, CEA A	1	1			1			
Manager - FPE	7	7	3		4		1	1
Supervisor – FPE	17	18	6		7	1		6
FPE III	10	10	3		4			1
FPE II	37	41	10		3			3
FPE I	14	14						
Assoc. Government Prog. Analyst	1	1						
Office Technician	2							
Total	90	93	22	0	19	1	1	11

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AGING, DEPARTMENT OF
Health and Human Services
BUSINESS ENTITY CODE: 4170

ORGANIZATION

OFFICE OF INTERNAL AFFAIRS

UNIT CHIEF: Jodi Epperson, CGAP, Audits Branch Chief

ADDRESS: 1300 National Drive, Suite 200, Sacramento, CA 95834-1992

TELEPHONE: (916) 419-7552 **FAX:** (916) 928-2267

E-MAIL: Jodi.Epperson@aging.ca.gov

REPORTS TO: Liz Amaral, Deputy Director of Administration

AUDIT COMMITTEE: No

MISSION STATEMENT

The mission of the Audits Branch is to provide independent, objective assurance and consulting activity designed to add value and improve the California Department of Aging (CDA) operations. The Audits Branch assists CDA in accomplishing its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, internal control, and governance processes. The Audits Branch is charged with conducting fiscal and compliance audits of CDA contractors and grantees.

ANNUAL PLAN

Management Directed
Risk Assessment

AUDIT STANDARDS FOLLOWED

Generally Accepted Auditing Standards

Most recent External Peer or Quality Assurance Review: **None.**

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ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Fiscal and Compliance Audits	69%
Internal Audits	12%
Subcontractor Single Audit Reports	5%
Administration	12%
Training	2%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Sup. Govt. Auditor I	1	1						1
General Auditor III	2.25	2						
General Auditor II	1	1	1					
Auditor I	1	1						
Pending Recruitment	1							
Office Technician	0.5							
Total	6.75	5	1	0	0	0	0	1

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CHILD SUPPORT SERVICES, DEPARTMENT OF

Health and Human Service
BUSINESS ENTITY CODE: 5175

ORGANIZATION

OFFICE OF AUDITS AND COMPLIANCE

UNIT CHIEF: Karen Dailey, Audit Chief

ADDRESS: P.O. Box 419064, Rancho Cordova, CA 95741-9064

TELEPHONE: (916) 464-5520 **FAX:** (916) 464-5069

E-MAIL: karen.dailey@dcss.ca.gov

REPORTS TO: Alisha Griffin, Director, Department of Child Support Services (functionally); Chief Counsel, Office of Legal Services (administratively)

WEBSITE: <http://www.childsup.ca.gov>

AUDIT COMMITTEE: No

MISSION STATEMENT

The mission of the Office of Audits and Compliance is to conduct a comprehensive program of internal, external, and investigative auditing services to help ensure the Department of Child Support Services: 1) maintains adequate fiscal and administrative controls, and 2) administers the child support program in compliance with federal and state requirements.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Statutory Mandates

AUDIT STANDARDS FOLLOWED

International Professional Practices Framework (IPPF) issued by the Institute of Internal Auditors
Generally Accepted Government Auditing Standards issued by the Comptroller of the United States

Most recent External Peer or Quality Assurance Review: **None.**

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ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Compliance Audits	70%
Internal Control Reviews	15%
Non-Audit Activity	5%
Risk Assessments	5%
Training	5%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Management Auditor	1	1						
Staff Management Auditor	1	1						
Associate Management Auditor	6	4	2		2			
Staff Services Management Auditor	1	1						
Management Services Technician	1							
Total	10	7	2	0	2	0	0	0

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COMMUNITY SERVICES AND DEVELOPMENT, DEPARTMENT OF

Health and Human Services
BUSINESS ENTITY CODE: 4700

ORGANIZATION

AUDIT SERVICES UNIT

UNIT CHIEF:	Michael Fontaine, Staff Management Auditor
ADDRESS:	2389 Gateway Oaks Drive #100, Sacramento, CA 95833
TELEPHONE:	(916) 576-7120
E-MAIL:	mfontaine@csd.ca.gov
REPORTS TO:	Brian Dougherty, Deputy Director of Administrative Services
WEBSITE:	www.csd.ca.gov
AUDIT COMMITTEE:	No

MISSION STATEMENT

The Audit Services Unit (Audit Services) began functioning in January 1983. Audit Services functions separately from other units within the Administrative Division and the Program Division in order to maintain the independence required of an audit function. While it is of primary importance that this independence be maintained, it is equally important to recognize that Audit Services provides services to other units within the Department of Community Services and Development (Department), the Department's executive staff, and agencies funded through the Department.

Function:

1. Assure that all funds received are used only for those purposes explicitly provided for in state and federal legislation.
2. Assure that those funds are used efficiently and effectively.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request

AUDIT STANDARDS FOLLOWED

Generally Accepted Auditing Standards
Generally Accepted Government Auditing Standards

Most recent External Peer or Quality Assurance Review: **None.**

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ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	5%
Internal Control Reviews (State Administrative Manual 20060)	12%
Non-Audit Activities	8%
Other Audits/Reviews/Investigations	45%
Program Reviews/Performance Audits	22%
Risk Assessments	4%
Training	4%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Staff Mgmt. Auditor	1	1						
Assoc. Mgmt. Auditor	3	3						
Staff Sys. Analyst	1	1	1					
Total	5	5	1	0	0	0	0	0

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CONSUMER AFFAIRS, DEPARTMENT OF
Business, Consumer Services and Housing
BUSINESS ENTITY CODE: 1111

ORGANIZATION

INTERNAL AUDIT OFFICE

UNIT CHIEF: Annecia Wallace, Senior Management Auditor

ADDRESS: 1625 N. Market Blvd, Suite N-324, Sacramento, CA 95834

TELEPHONE: (916) 574-8190 **FAX:** (916) 574-8609

E-MAIL: annecia.wallace@dca.ca.gov

REPORTS TO: Dean R. Grafilo, Director

AUDIT COMMITTEE: Yes

MISSION STATEMENT

The Internal Audit Office is established as an independent appraisal function within the Department of Consumer Affairs (Department) to examine and evaluate the systems of internal controls. The purpose of the Internal Audit Office is to assist executive management in the effective discharge of responsibility by providing objective audits and reviews of the Department's various operations.

ANNUAL PLAN

Risk Based
Management Directed
Special Requests
Investigative
External Audits
Statutory Mandate: State Leadership Accountability Act

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Government Auditing Standards

Most recent External Peer or Quality Assurance Review: **November 18, 2005.**

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ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Program Reviews/Performance Audits	70%
Internal Control Reviews	10%
Special Requests	5%
Investigative	5%
Administration	5%
Training	5%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Mgmt. Auditor	1	1	1	1				1
Staff Mgmt. Auditor	1	1	1					
Assoc. Mgmt. Auditor	3	3	1					
Office Tech.	1	1	1					
Total	6	6	4	1	0	0	0	1

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CONTROLLER, STATE

Legislative, Judicial, and Executive
BUSINESS ENTITY CODE 0840

ORGANIZATION

MANAGEMENT AUDIT AND REVIEW SERVICES

UNIT CHIEF: Christian Okoye, Supervising Management Auditor, Chief

ADDRESS: 300 Capitol Mall, Suite 613, Sacramento, CA 95814

TELEPHONE: (916) 327-0698 **FAX:** (916) 324-4956

E-MAIL: cokoye@sco.ca.gov

REPORTS TO: Richard Chivaro, Chief Legal Counsel

AUDIT COMMITTEE: No

MISSION STATEMENT

The mission of the Management Audit and Review Services (Office), the internal audit bureau of the State Controller's Office (Controller) is to provide independent, objective assurance, and consulting services designed to add value and improve the Controller's operations. Through a collaborative process that includes continuous dialog and feedback to division management, the Office endeavors to improve the effectiveness of risk management, control, and governance processes to: safeguard physical and informational assets; ensure compliance with relevant statutes, policies, and procedures; promote operational economy and efficiency; and encourage the achievement of management goals and objectives.

ANNUAL PLAN

Management Directed
Operational Audits
Policies and Procedures
Program Audits
Risk Assessment
Special Request
Statutory Mandates: State Leadership Accountability Act

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing

Most recent External Peer or Quality Assurance Review: **August 24, 2017.**

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ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	10%
Non-Audit Activities	15%
Program Reviews/Performance Audits	40%
Risk Assessment	30%
Training	5%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Management Auditor	2	2						
Supervising Management Auditor	1	1	1	1				
Staff Management Auditor (Specialist)	1	1		1				
Associate Management Auditor	3	3	2					1
Office Technician	1							
Total	8	7	3	2	0	0	0	1

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CORRECTIONS AND REHABILITATION, DEPARTMENT OF

Corrections and Rehabilitation
BUSINESS ENTITY CODE: 5225

ORGANIZATION

OFFICE OF AUDITS AND COURT COMPLIANCE

UNIT CHIEF: Matt Espenshade, Acting Deputy Director, Office of Audits and Court Compliance

ADDRESS: 9800 Old Placerville Road, Sacramento, CA 95827

TELEPHONE: (916) 255-2990 **FAX:** (916) 255-1850

E-MAIL: Matt.Espenshade@cdcr.ca.gov

REPORTS TO: Bryan Beyer, Director, Division of Internal Oversight and Research

WEBSITE: www.cdcr.ca.gov

AUDIT COMMITTEE: No

MISSION STATEMENT

The Office of Audits and Court Compliance's (Office) mission is to conduct independent audits, reviews, evaluations, and performance measurement functions; communicate the results through accurate, objective, and timely reports, corrective action plans and recommendations, in order to facilitate improved accountability and help the California Department of Corrections and Rehabilitation (CDCR) achieve its goals and objectives.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Statutory and Court Compliance Mandates

AUDIT STANDARDS FOLLOWED

Generally Accepted Government Auditing Standards

Most recent External Peer or Quality Assurance Review: **Not completed, planning underway for scheduling and completion.**

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ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	5%
Contract Audits	40%
Internal Control Reviews (State Administrative Manual 20060)	5%
Program Reviews/Performance Audits	30%
Risk Assessments	10%
Special Reviews	5%
Training	5%
Total	100%

The Office conducts fiscal and contract compliance audits, internal audits and reviews, and American Correctional Association pre-reviews; monitors compliance with all major nonmedical lawsuits, remedial plans, and injunctions; and coordinates external audits. In addition, the Office manages CDCR's strategic and operational performance via the COMPSTAT process, the department's performance measurement system.

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
CEA, Chief of Audits	1	1						
Supervisor Mgmt. Auditor	1	1						1
Senior Mgmt. Auditor	2	2						
Staff Mgmt. Auditor	5	3	2			1		
Assoc. Mgmt. Auditor	9	7	1					
Staff Sys. Mgmt. Auditor	1	1						
Total	19	15	3	0	0	1	0	1

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DEVELOPMENTAL SERVICES, DEPARTMENT OF

Health and Human Services
BUSINESS ENTITY CODE: 4300

ORGANIZATION

INTERNAL AUDIT OFFICE

UNIT CHIEF: Edward Yan

ADDRESS: 1600 Ninth Street, MS 2-10, Sacramento, CA 95814

TELEPHONE: (916) 651-8207 **FAX:** (916) 654-1588

E-MAIL: ed.yan@dds.ca.gov

REPORTS TO: Vicky Lovell, Chief Research, Audit and Evaluation Branch

AUDIT COMMITTEE: No

MISSION STATEMENT

N/A

ANNUAL PLAN

Management Directed

AUDIT STANDARDS FOLLOWED

Generally Accepted Government Auditing Standards

Most recent External Peer or Quality Assurance Review: **N/A.**

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ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Management Directed Audits	100%
Total	100%

STAFFING

Staffing is provided on an as-needed basis by Audit Services Section staff.

2017 Directory of State Internal Audit Organizations

EDUCATION, DEPARTMENT OF

K-12 Education

BUSINESS ENTITY CODE: 6110

ORGANIZATION

INTERNAL AUDITS

UNIT CHIEF: Mandi Gallardo, Senior Management Auditor

ADDRESS: 1430 N Street, Suite 5319, Sacramento, CA 95814

TELEPHONE: (916) 322-9536 **FAX:** (916) 323-5279

E-MAIL: mgallardo@cde.ca.gov

REPORTS TO: Kimberly Tarvin, Chief Audit Executive

WEBSITE: www.cde.ca.gov

AUDIT COMMITTEE: No

MISSION STATEMENT

The mission of the Internal Audits Section is to provide professional value-added services to the Department of Education (Department) management by conducting an independent, objective assurance activities designed to improve department operations. To accomplish its mission, Internal Audits utilizes a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. Internal Audits accomplishes this through the audit, evaluation, and review of ongoing processes of the Department and the issuance of timely reports that contain sound recommendations for improvement.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Requests
Statutory Mandates: State Leadership Accountability Act

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Auditing Standards
Generally Accepted Government Auditing Standards

Most recent External Peer or Quality Assurance Review: **November, 30, 2015.**

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ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	15%
Federal Compliance Audits	5%
Internal Control Reviews (State Administrative Manual 20060)	40%
Performance Audits	30%
Risk Assessments	5%
Training	5%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
CEA	1	1			1			
Senior Mgmt. Auditor	1	1						
Assoc. Mgmt. Auditor	2	2			1			
Staff Sys. Mgmt. Auditor	1	1						
Total	5	5	0	0	2	0	0	0

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EMERGENCY SERVICES, CALIFORNIA OFFICE OF

Legislative, Judicial and Executive

BUSINESS ENTITY CODE: 0690

ORGANIZATION

INTERNAL AUDIT OFFICE

UNIT CHIEF:	Vacant
ADDRESS:	3560 Schriever Avenue, Mather, CA 95655
TELEPHONE:	(916) 845-8437
E-MAIL:	n/a
REPORTS TO:	Grace Koch, Chief Deputy Director
WEBSITE:	www.caloes.ca.gov
AUDIT COMMITTEE:	No

MISSION STATEMENT

The mission of the Audit Office is to enhance and protect our organization by providing risk-based and objective assurance, advice, and insight. This is achieved through independent audits and consultations designed to evaluate and promote the systems of internal controls, including effective and efficient operations.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Statutory Mandates

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Auditing Standards
Generally Accepted Government Auditing Standards

Most recent External Peer or Quality Assurance Review: **None.**

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ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Audit Coordination/Administration	15%
Fraud Investigations	5%
Grant Audits	20%
Internal Control Reviews (State Administrative Manual 20060)	30%
Program Reviews/Performance Audits/Other Audits	15%
Risk Assessments	10%
Training	5%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Staff Mgmt. Auditor	0							
Assoc. Mgmt. Auditor	3	1	2					
Staff Svs. Management Auditor	1	1			1			
Total	4	2	2	0	1	0	0	0

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EMPLOYMENT DEVELOPMENT DEPARTMENT

Labor and Workforce Development

BUSINESS ENTITY CODE: 7100

ORGANIZATION

AUDIT AND EVALUATION DIVISION

UNIT CHIEF: Audrey Traina, CPA, Division Chief

ADDRESS: 800 Capitol Mall, MIC 78, Sacramento, CA 95814

TELEPHONE: (916) 654-7000 **FAX:** (916) 653-7171

E-MAIL: audrey.traina@edd.ca.gov

REPORTS TO: Gregory Riggs, Deputy Director, Policy, Accountability and Compliance Branch

AUDIT COMMITTEE: No

MISSION STATEMENT

The Audit and Evaluation Division provides independent and objective audits, evaluations, technical assistance, surveys, consultation, and other services to:

- Improve the effectiveness and efficiency of the Employment Development Department's (EDD) programs and functions.
- Ensure that the EDD complies with laws, policies, and standards.
- Assist the EDD and its customers in achieving their goals.
- Assist in prevention of fraud, waste, and abuse of public resources.

ANNUAL PLAN

Statutory Mandate
Risk Assessment
Management-Directed
Special Request

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Auditing Standards
Generally Accepted Government Auditing Standards
Other: American Evaluation Association, American Association of Public Research, and National Institute of Standards and Technology

Most recent External Peer or Quality Assurance Review: **March 11, 2016.**

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ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Risk-Based Audits/Reviews	40%
Internal Control Reviews (COSO-Based)	18%
Non-Audit Activities	16%
Program Reviews/Performance Audits	16%
Training	4%
Fraud investigations	3%
Information Systems Audits	2%
Contract Audits	1%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Mgmt. Auditor	2	2						
Staff Mgmt. Auditor	1	1	1					
Assoc. Mgmt. Auditor	9	7	2	2				3
Research Manager II	1	1	1					4
Research Program (Prog.) Spec. II	2	2	2					
Research Prog. Spec. I	2	2	1					
Staff Sys. Manager III	1	1						
Staff Sys. Manager I	5	4	1	1				
Assoc. Government Prog. Analyst	15	8	2	3				1
CEA I	1	1						
Sr. Accounting Officer	1	1						
Staff Sys. Analyst	5	4	2	1	1			
Total	45	34	12	7	1	0	0	8

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ENERGY RESOURCES CONSERVATION AND DEVELOPMENT COMMISSION

Natural Resources
BUSINESS ENTITY CODE: 3360

ORGANIZATION

AUDITS, INVESTIGATIONS, AND PROGRAM REVIEW

UNIT CHIEF: Lisa Negri, Chief Auditor

ADDRESS: 1516 9th Street, Sacramento, CA 95814

TELEPHONE: (916) 653-2645

E-MAIL: lisa.negri@energy.ca.gov

REPORTS TO: Audit Committee and Executive Director

AUDIT COMMITTEE: Yes

MISSION STATEMENT:

To provide objective, relevant assurance and consulting services designed to contribute to the effectiveness and efficiency of the California Energy Commission's governance, risk management, and control processes.

ANNUAL PLAN

Audit Committee Directed
Risk Assessment
Statutory Mandates

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Government Auditing Standards

Most recent External Peer or Quality Assurance Review: **None – Scheduled for 2017.**

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ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	5%
External Reviews	50%
Internal Control Reviews (State Administrative Manual 20060)	30%
Non-Audit Activities	10%
Training	5%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
CEA	1	1	1					
Staff Mgmt. Auditor	2	2	1		1			
Assoc. Mgmt. Auditor	1	1	1					
Staff Sys. Mgmt. Auditor	1	1						
Total	5	5	3	0	1	0	0	0

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FISH AND WILDLIFE, DEPARTMENT OF

Natural Resources

BUSINESS ENTITY CODE: 3600

ORGANIZATION

INTERNAL AUDITS AND INVESTIGATIONS

UNIT CHIEF: Scott Marengo, Senior Management Auditor

ADDRESS: 1416 Ninth Street, 12th Floor, Sacramento, CA 95814

TELEPHONE: (916) 445-3372 **FAX:** (916) 445-3398

E-MAIL: scott.marengo@wildlife.ca.gov

REPORTS TO: Kevin Hunting, Chief Deputy Director

AUDIT COMMITTEE: No

MISSION STATEMENT

The Department of Fish and Wildlife's (Department) Audits Branch provides value-added audit and consulting services to its customers. These services are provided in an objective manner in order to help the Department accomplish its key results. Through a systematic disciplined approach, the Audits Branch will evaluate the effectiveness of the Department's risk management, control, and governance process.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Statutory Mandates: Government Code section 13400-13407, State Leadership Accountability Act, and Environmental Filing Fees per Fish and Game Code section 711.4

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Auditing Standards
Generally Accepted Government Auditing Standards

Most recent External Peer or Quality Assurance Review: **None.**

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ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	5%
Contract Audits	2%
Federal Compliance Audits	2%
Fraud Investigations	5%
Grant Audits	2%
Internal Control Reviews (State Administrative Manual 20060)	27%
Information Systems Audits	5%
Non-Audit Activities	1%
Other Audits/Reviews/Investigations	29%
Payroll Audits	3%
Program Reviews/Performance Audits	5%
Risk Assessments	1%
State Compliance Audits	10%
Training	3%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Mgmt. Auditor	1	1						
Assoc. Mgmt. Auditor	2.5	3	2		1			
Mgmt. Sys. Tech	1							
Total	4.5	4	2	0	1	0	0	0

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FOOD AND AGRICULTURE, DEPARTMENT OF

General Government

BUSINESS ENTITY CODE: 8570

ORGANIZATION

AUDIT OFFICE

UNIT CHIEF:	Ron Shackelford, Supervising Management Auditor, Audit Chief
ADDRESS:	2800 Gateway Oaks Drive, Sacramento, CA
TELEPHONE:	(916) 900-5026 FAX: (916) 999-3001
E-MAIL:	rshackelford@cdfa.ca.gov
REPORTS TO:	Michelle Diaz, General Counsel
WEBSITE:	www.cdfa.ca.gov
AUDIT COMMITTEE:	No

MISSION STATEMENT

The mission of the California Department of Food and Agriculture's (Department) Audit Office is to provide assurance to the executive office, divisions, programs, and the public that the Department's obligations of collecting, disbursing and reporting of funds are proper and in compliance with departmental policies and state rules and regulations. This is accomplished through continuous testing and evaluating of financial cycles, data processing cycles, and departmental program reviews.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Statutory Mandates: Food and Agriculture Code section 4505, Public Contract Code sections 10351 and 10364, and State Leadership and Accountability Act

AUDIT STANDARDS FOLLOWED

Generally Accepted Government Auditing Standards with exception of peer review (Currently requested through CASA).

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2017 Directory of State Internal Audit Organizations

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Financial Audits	15%
Program Reviews/Performance Audits	40%
State Compliance Audits	40%
Training	5%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Supervising Mgmt. Auditor	1	1			1			
Special Assistant	1	1			1			
Staff Mgmt. Auditor	2	2			1			
Staff Mgmt. Auditor Spec	1	1			1			
General Auditor III	3	3						
General Auditor II	1	1						
Auditor I	2	2						
Total	11	11	0	0	4	0	0	0

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FORESTRY AND FIRE PROTECTION, DEPARTMENT OF

Natural Resources
BUSINESS ENTITY CODE: 3540

ORGANIZATION

OFFICE OF PROGRAM ACCOUNTABILITY

UNIT CHIEF: Windy C. Bouldin, CEA A, Chief

ADDRESS: P.O. Box 944246

TELEPHONE: (916) 327-3993 FAX: (916) 445-8486

E-MAIL: windy.bouldin@fire.ca.gov

REPORTS TO: Ken Pimlott, Director and Janet Barentson, Chief Deputy Director

WEBSITE: www.fire.ca.gov

AUDIT COMMITTEE: No

MISSION STATEMENT

The Office of Program Accountability (OPA) assists the California Department of Forestry and Fire Protection's (CAL FIRE's) management in fulfilling its responsibilities to the public by offering guidance in developing, maintaining, and enhancing accountability. OPA uses professional standards to provide independent and objective feedback in internal controls to managers responsible for CAL FIRE's operations. OPA performs these services by working with all CAL FIRE employees supportively and cooperatively.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing
National Institute of Standards and Technology

Most recent External Peer or Quality Assurance Review: **December 5, 2014.**

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2017 Directory of State Internal Audit Organizations

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	5%
Assurance	60%
Consultation	15%
Other Audit-Related Services	10%
Training	10%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
CEA I	1							
Assoc. Mgmt. Auditor	3	2						
Staff Services Mgmt. Auditor	1							
Mgmt. Sys. Tech	1							
Total	6	2	0	0	0	0	0	0

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2017 Directory of State Internal Audit Organizations

FRANCHISE TAX BOARD

Business, Consumer Services, and Housing
BUSINESS ENTITY CODE: 1730

ORGANIZATION

INTERNAL AUDIT BUREAU

UNIT CHIEF: Andrea VanWalleghem, CEA, Director

ADDRESS: P.O. Box 1468, MS F386, Sacramento, CA 95812-1468

TELEPHONE: (916) 845-3488 **FAX:** (916) 843-0126

E-MAIL: andrea.vanwalleghem@ftb.ca.gov

REPORTS TO: Audit Committee

WEBSITE: www.ftb.ca.gov

AUDIT COMMITTEE: Yes

MISSION STATEMENT

The Internal Audit Bureau provides independent verification and validation of business functions to ensure the Franchise Tax Board:

- Complies with laws, regulations, and policies
- Accomplishes its goals
- Records accurate and reliable data
- Efficiently and effectively uses its resources
- Safeguards its assets

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Statutory Mandates: State Leadership Accountability Act of 2015
Other: Software License Compliance and Web Payment

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Auditing Standards
Generally Accepted Government Auditing Standards

Most recent External Peer or Quality Assurance Review: **September 4, 2013.**

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2017 Directory of State Internal Audit Organizations

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Internal Control Reviews (State Administrative Manual 20060)	10%
Non-Audit Activities	5%
Program Reviews/Performance Audits	70%
State Compliance Audits	10%
Training	5%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
CEA	1	1						
Administrator II	1							
Program Specialist I	3	3						1
Staff Svcs. Mgmt. Auditor	1	1						
Senior Compliance Rep.	1	1						
Total	7	6	0	0	0	0	0	1

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GENERAL SERVICES, DEPARTMENT OF

Government Operations Agency
BUSINESS ENTITY CODE: 7760

ORGANIZATION

OFFICE OF AUDIT SERVICES

UNIT CHIEF: Andy Won, Acting Chief

ADDRESS: 707 Third Street, Eighth Floor, West Sacramento, CA 95605

TELEPHONE: (916) 376-5058 **FAX:** (916) 376-5057

E-MAIL: andy.won@dgs.ca.gov

REPORTS TO: Daniel C. Kim, Director

WEBSITE: <http://www.dgs.ca.gov/dgs/ProgramsServices/Audits.aspx>

AUDIT COMMITTEE: Yes

MISSION STATEMENT

To provide the director of the Department of General Services (General Services) with an independent, objective assurance and consulting function designed to add value and improve the General Services' operations. The Office of Audit Services helps General Services accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control, and governance processes.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Statutory Mandates: Contract Program Quality Control Reviews under Public Contract Code section 10352 and Delegated Purchasing Compliance Audits under Public Contract Code section 10333

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Auditing Standards

Most recent External Peer or Quality Assurance Review:

Last Department of Finance Independent Validation Statement issued on September 29, 2008.
External validation scheduled with the Office of State Audits and Evaluations (OSAE), DOF, for October 17, 2017.

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ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	5%
Internal Control Reviews (State Administrative Manual 20060)	10%
Other audits/Reviews/Investigations	20%
Program Reviews/Performance Audits	20%
State Compliance Audits	40%
Training	5%
Total	100%

General Services also provides investigative assistance by request of the California State Auditor, and special program/project reviews requested by executive management.

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
CEA A								
Staff Mgmt. Auditor	3	3	1			2		1
Assoc. Mgmt. Auditor	16	10	2					
Total	19	13	3	0	0	2		1

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HEALTH CARE SERVICES, DEPARTMENT OF

Health and Human Services
BUSINESS ENTITY CODE: 4260

ORGANIZATION

INTERNAL AUDITS

UNIT CHIEF: Ginny Veneracion-Alunan, Chief

ADDRESS: 1500 Capitol Avenue, Suite 631, MS: 2001
Sacramento, CA 95814

TELEPHONE: (916) 445-0759 FAX: (916) 650-6490

E-MAIL: Ginny.Veneracion-Alunan@dhcs.ca.gov

REPORTS TO: Bruce Lim, Deputy Director, Audits and Investigations

WEBSITE: www.dhcs.ca.gov/individual/pages/auditsinvestigations

AUDIT COMMITTEE: No

MISSION STATEMENT

The mission of Internal Audits is to provide risk-based, independent, and objective assurance, and consulting services designed to enhance and improve the Department of Health Care Services' (Department) operations and uphold value. These services assist Department management accomplish its objectives by assessing and monitoring the Department in the discharge of its oversight, management, and operating responsibilities. Internal Audits provides a systematic, disciplined approach to evaluate and improve the effectiveness of the Department's risk management, internal controls and governance processes.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Statutory Mandates: Contract Exemption, Government Code Section 13400-13407, Public
Contract Code section 10351

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Auditing Standards
Generally Accepted Government Auditing Standards

Most recent External Peer or Quality Assurance Review: **None.**

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2017 Directory of State Internal Audit Organizations

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	10%
Contract Audits	10%
Internal Control Reviews (State Administrative Manual 20060)	25%
Non-Audit Activities	5%
Consulting	10%
Other Audits/Reviews/Investigations	20%
Risk Assessments	15%
Training	5%
Total	100%

The Internal Audit also performs special projects, special-requested reviews, personnel investigations, and whistleblower complaints.

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
CEA	1	1			1			
Staff Services Manager I (Spec.)	1	1						
Health Prog. Auditor IV	6	6						
Assoc. Mgmt. Auditor	4	4						
Staff Services Mgmt. Auditor	1	1						
Office Tech	1							
Total	14	13	0	0	1	0	0	0

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HIGH-SPEED RAIL AUTHORITY, CALIFORNIA

Transportation
BUSINESS ENTITY CODE: 2665

ORGANIZATION

OFFICE OF INTERNAL AUDITS

UNIT CHIEF: Paula Rivera, Chief

ADDRESS: 770 L Street, Suite 620, Sacramento, CA 95814

TELEPHONE: (916) 403-2679 **FAX:** (916) 322-0827

E-MAIL: paula.rivera@hsr.ca.gov

REPORTS TO: Board of Directors

AUDIT COMMITTEE: Yes

MISSION STATEMENT

The mission of the Audit Office is to assist management in accomplishing the High Speed Rail Authority's (Authority) values and goals by bringing a value-added, risk-based approach to independently review, test, and evaluate the effectiveness and efficiency of administrative functions, computer-based information systems, and program processes throughout the Authority.

ANNUAL PLAN

Board Directed
Management Directed
Risk Assessment
Special Request
Statutory Mandates: State Leadership Accountability Act

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Auditing Standards

Most recent External Peer or Quality Assurance Review: **May 25, 2017.**

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2017 Directory of State Internal Audit Organizations

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	14%
External Audit Liaison	1%
Internal Control Audits	44%
Pre-award Control Reviews	7%
Contract Compliance Audits	31%
Training	3%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
CEA – CEA B	1	1						
Senior Mgmt. Auditor	2	2			1			
Assoc. Mgmt. Auditor	6	6			1			
Staff Services Mgmt. Auditor	2	2	1					
Total	11	11	1	0	2	0	0	0

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HIGHWAY PATROL, DEPARTMENT OF THE CALIFORNIA

Transportation
BUSINESS ENTITY CODE: 2720

ORGANIZATION

OFFICE OF INSPECTOR GENERAL, AUDITS UNIT

UNIT CHIEF: Roger Ikemoto, Inspector General

ADDRESS: 601 North 7th Street, Sacramento, CA 95811

TELEPHONE: (916) 843-3160 FAX: (916) 843-3264

E-MAIL: rikemoto@chp.ca.gov

REPORTS TO: Joseph A. Farrow, Commissioner

WEBSITE: www.chp.ca.gov

AUDIT COMMITTEE: No

MISSION STATEMENT

The mission of the Office of Inspector General (OIG) is to provide independent objective assurance, and advisory services designed to add value and improve the operations of the California Highway Patrol (Highway Patrol). The OIG assists the Highway Patrol to accomplish its objectives by utilizing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, internal controls, and governance processes.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Auditing Standards
Generally Accepted Government Auditing Standards
Principles and Standards for Offices of Inspector General

Most recent External Peer or Quality Assurance Review: **January 30, 2015.**

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2017 Directory of State Internal Audit Organizations

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	10%
Compliance Audits/Inspections	50%
Information System Audits	5%
Internal Control Reviews (State Leadership Accountability Act)	10%
Non-Audit Activities	5%
Other Audits/Reviews/Investigations	10%
Risk Assessments	5%
Training	5%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Mgmt. Auditor	1	1	1					1
Staff Mgmt. Auditor	1	1	1					
Property Inspector, Spec.	1			1				
Assoc. Mgmt. Auditor	5	5	2					
Total	8	7	4	1	0	0	0	1

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HORSE RACING BOARD, CALIFORNIA

Business, Consumer Services, and Housing
BUSINESS ENTITY CODE: 1750

ORGANIZATION

AUDIT UNIT

UNIT CHIEF: Francisco G. Gonzalez, Senior Management Auditor

ADDRESS: 1010 Hurley Way, Suite 300, Sacramento, CA 95825

TELEPHONE: (916) 263-6000 **FAX:** (916) 263-6042

E-MAIL: franciscog@chrb.ca.gov

REPORTS TO: Jackie Wagner, Assistant Executive Director

WEBSITE: www.chrb.ca.gov

AUDIT COMMITTEE: No

MISSION STATEMENT

The Audit Unit's mission is to provide independent and objective audits, evaluations, and consulting services and ensure the California horse racing industry complies with the California Horse Racing Law and the California Horse Racing Board's rules and regulations.

ANNUAL PLAN

Risk Assessment
Special Request

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Government Auditing Standards

Most recent External Peer or Quality Assurance Review: **None.**

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ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	10%
Non-Audit Activities	60%
Other Audits/Reviews/Investigations	23%
Risk Assessments	5%
Training	2%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Mgmt. Auditor	1	1	1					
Staff Sys. Mgmt. Auditor	3	3						
Total	4	4	1	0	0	0	0	0

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HOUSING AND COMMUNITY DEVELOPMENT, DEPARTMENT OF

Business, Consumer Services, and Housing

BUSINESS ENTITY CODE: 2240

ORGANIZATION

AUDIT AND EVALUATION DIVISION

UNIT CHIEF: Edward Nielsen, Chief

ADDRESS: 2020 W. El Camino Avenue, Suite 630, Sacramento, CA 95833

TELEPHONE: (916) 263-3418 **FAX:** (916) 263-3544

E-MAIL: Edward.Nielsen@hcd.ca.gov

REPORTS TO: Marc Wilson, Deputy Director, Audit and Evaluation Division

WEBSITE: www.hcd.ca.gov

AUDIT COMMITTEE: Yes

MISSION STATEMENT

The mission of the Audit and Evaluation Division (Division) is to provide independent, objective assurance and consulting services designed to add value and improve the Department of Housing and Community Development's (Department) operations. The Division will assist the Department to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, compliance, and governance processes. By accomplishing its mission, the Division will assist executive management in fulfilling its oversight responsibilities.

ANNUAL PLAN

Internal Audit Plan
Enterprise Risk Assessment - support annual internal audit plan
External Audit Coordination
California State Auditor Coordination
Consulting Services – Control self-assessments
Audit Committee Directed Activities
Special Request
Special Investigations

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing

Most recent External Peer or Quality Assurance Review: **Not scheduled.**

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ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
A-133 Single Audit Oversight	5%
External Audit Coordination	5%
State Leadership Accountability Act	10%
Internal Audits	60%
Consulting Internal Controls and Business Process	10%
Investigations	5%
Training	5%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Mgmt. Auditor	1	1						
Assoc. Mgmt. Auditor	3	3						
Mgmt. Sys. Tech	1							
Total	5	4	0	0	0	0	0	0

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INSURANCE, DEPARTMENT OF
Legislative, Judicial, and Executive
BUSINESS ENTITY CODE: 0845

ORGANIZATION

ORGANIZATIONAL ACCOUNTABILITY OFFICE

UNIT CHIEF: George Mendoza, Senior Management Auditor, Chief

ADDRESS: 300 Capitol Mall, Suite 13115, Sacramento, CA 95814

TELEPHONE: (916) 492-3510 **FAX:** (916) 322-1940

E-MAIL: george.mendoza@insurance.ca.gov

REPORTS TO: Lisa Keeler, Chief, EPRC

WEBSITE: www.insurance.ca.gov

AUDIT COMMITTEE: No

MISSION STATEMENT

The Organizational Accountability Office (Office) provides the Commissioner of the California Department of Insurance (Insurance) with an independent and objective assurance and consulting function designed to add value and improve Insurance's operations. The Office assists management in their efforts to increase operational and program efficiency and effectiveness by providing a review on the adequacy of Insurance's system of internal controls and quality of performance.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Statutory Mandates

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing

Most recent External Peer or Quality Assurance Review: **July 20, 2012.**

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ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	10%
Control Self-Assessment	15%
Financial Audits	5%
Grant Auditing	5%
Internal Control Reviews (State Administrative Manual 20060)	20%
Management Directed Reviews	10%
Program Reviews/Performance Audits	15%
Risk Assessments	15%
Training	5%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Mgmt. Auditor	1	1						
Assoc. Mgmt. Auditor	3	3						
Total	4	4	0	0	0	0	0	0

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JUSTICE, DEPARTMENT OF

Legislative, Judicial, and Executive

BUSINESS ENTITY CODE: 0820

ORGANIZATION

OFFICE OF PROGRAM OVERSIGHT AND ACCOUNTABILITY

UNIT CHIEF:	Chris Prasad
ADDRESS:	P.O. Box 944255, Sacramento, CA 94244-2550
TELEPHONE:	(916) 210-6271
E-MAIL:	Chris.Prasad@doj.ca.gov
REPORTS TO:	Chris Ryan, Deputy Chief, Office of Administrative Services
AUDIT COMMITTEE:	No

MISSION STATEMENT

The mission of the Office of Program Oversight and Accountability (Office) is to mitigate risks and enhance the effectiveness of the Department of Justice's (Justice) operations by conducting independent and objective appraisals of Justice's administrative and accounting controls. To accomplish its mission, the Office examines, evaluates, and reviews Justice's business practices, issues timely reports, provides consultation, and makes recommendations to eliminate system inefficiencies and improve departmental processes.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Statutory Mandates

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Auditing Standards
Generally Accepted Government Auditing Standards

Most recent External Peer or Quality Assurance Review: **August 2007.**

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2017 Directory of State Internal Audit Organizations

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	5%
Internal Control Reviews	35%
Non-Audit Activities	5%
Other Audits/Reviews/Investigations	13%
Program Reviews/Performance Audits	15%
State Compliance Audits	25%
Training	2%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
CEA	1	1			1			1
Senior Mgmt. Auditor	Vacant							
Assoc. Mgmt. Auditor	2	2	2		1			
Total	3	3	2	0	2	0	0	1

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LOTTERY COMMISSION, CALIFORNIA STATE

Legislative, Judicial, and Executive

BUSINESS ENTITY CODE: 0850

ORGANIZATION

INTERNAL AUDITS

UNIT CHIEF:	Roberto Zavala, CEA B, Deputy Director
ADDRESS:	700 North 10 th Street, Sacramento, CA 95811
TELEPHONE:	(916) 822-8358 FAX: (916) 737-5816
E-MAIL:	rzavala@calottery.com
REPORTS TO:	Hugo López, Director, Executive Branch and Audit Committee
WEBSITE:	www.calottery.com
AUDIT COMMITTEE:	Yes

MISSION STATEMENT

The mission of Internal Audits is to provide independent, objective assurance and consulting services designed to add value and improve the California State Lottery's (Lottery) operations. Internal Audits helps the Lottery accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Statutory Mandates: California State Lottery Act

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing

Most recent External Peer or Quality Assurance Review: **October 17, 2014.**

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2017 Directory of State Internal Audit Organizations

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	5%
Contract Audits	5%
Financial Audits	10%
Fraud Investigations	2%
Information Systems Audits	10%
Program Reviews/Performance Audits	20%
Risk Assessments	10%
Non-Audit Activities	10%
State Compliance Audits	10%
Other Audits/Reviews/Investigations	10%
Training	8%
Total	100%

Internal Audits also performs external audit coordination and monitors lottery drawings. In addition, Internal Audits manages inspections conducted at Lottery retail locations through its Retailer Access Program.

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
CEA	1	1					1	1
Staff Sys. Manager I (Spec)	1							
Senior Mgmt. Auditor	1	1						
Assoc. Mgmt. Auditor	4	4			1			3
Total	7	6	0	0	1	0	1	4

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MILITARY DEPARTMENT

General Government
BUSINESS ENTITY CODE: 8940

ORGANIZATION

INTERNAL REVIEW OFFICE

UNIT CHIEF: Rowena Dorsey, Supervising Management Auditor,
Audit Director

ADDRESS: 9800 Goethe Road, Sacramento, CA 95827

TELEPHONE: (916) 854-3686

E-MAIL: rowena.p.dorsey.nfg@mail.mil

REPORTS TO: Major General David S. Baldwin, Agency Secretary,
The Adjutant General

AUDIT COMMITTEE: No

MISSION STATEMENT

The Internal Review Office's mission is to assist the Military Department in reaching its goals and objectives by providing a wide range of audits and consulting services. The Internal Review Office provides internal and external liaison work, internal control, compliance, fiscal and program audits, and special request program evaluations. Additionally, it adds value to overall department performance by providing factual information, thorough analysis, viable solutions, and recommendations.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
State Mandated Audits

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Auditing Standards
Generally Accepted Government Auditing Standards

Most recent External Peer or Quality Assurance Review: **August 10, 2017.**

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2017 Directory of State Internal Audit Organizations

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	10%
Contract/Grants Audits	5%
Follow Up Reviews	5%
Internal Control Reviews (State Administrative Manual)	35%
Non-Audit Activities	5%
Other Audits/Reviews/Investigations	5%
Program Reviews/Performance Audits	25%
Risk Assessments	5%
Training	5%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Supervising Mgmt. Auditor	1	1						
Assoc. Mgmt. Auditor	2	2	1					
Total	3	3	1	0	0	0	0	0

MOTOR VEHICLES, DEPARTMENT OF

Transportation

BUSINESS ENTITY CODE: 2740

ORGANIZATION

AUDITS OFFICE

UNIT CHIEF: David Saika, Chief of Audits

ADDRESS: 2415 First Avenue, MF 120, Sacramento, CA 95818

TELEPHONE: (916) 657-6480 **FAX:** (916) 657-6210

E-MAIL: David.Saika@dmv.ca.gov

REPORTS TO: Bernard C. Soriano, Deputy Director, Enterprise Risk Management Division

AUDIT COMMITTEE: No

MISSION STATEMENT

The mission of the Audits Office is to provide independent, objective assurance and consulting services designed to add value to the Department of Motor Vehicles (DMV), to monitor and oversee the DMV's regulated industries, to improve the DMV's operations, and to protect its information assets. The Audits Office helps the DMV accomplish its objectives by bringing a systematic, disciplined approach to assess and review mandated performance of DMV-related businesses and to evaluate the effectiveness of risk management, information security, internal control, and governance processes within the DMV.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Statutory Mandates: California Vehicle Code section 8057
Other: International Registration Plan section 1500

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Auditing Standards
Generally Accepted Government Auditing Standards

Most recent External Peer or Quality Assurance Review: **May 26, 2016.**

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2017 Directory of State Internal Audit Organizations

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	10%
Compliance	55%
Financial Audits	5%
Fraud Investigations	5%
Information Systems Audits	5%
Risk Assessments	15%
Training	5%
Total	100%

In accordance with Omnibus Audit Accountability Act of 2006, the Department of Finance, Office of State Audits and Evaluation (Finance) revised its guidelines for internal auditing and reporting Standards. Finance recommends that all state agencies adopt a risk-based approach to identify those areas vital and at risk within the organization. The Audits Office adopted a risk-based approach to evaluate DMV through a strategic perspective and identify and prioritize the DMV's mission-critical objectives and core business functions, high-risk programs, processes, and activities. For purposes of reporting on the systems of internal accounting and administrative program controls in accordance with the State Leadership Accountability Act, audits or reviews were conducted of the selected high-risk programs, processes, and activities.

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Chief	1	1						
Supervising Management Auditor	1	1						
Senior Management Auditor	4	3						
Staff Management Auditor	8	6						1
Associate Management Auditor	26	25	3			1		1
Total	40	36	3	0	0	1	0	2

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PARKS AND RECREATION, DEPARTMENT OF

Natural Resources

BUSINESS ENTITY CODE: 3790

ORGANIZATION

AUDITS OFFICE

UNIT CHIEF: Sylvia Ortega Hunter, Supervising Management Auditor

ADDRESS: 1416 Ninth Street, Room 108, Sacramento, CA 95814

TELEPHONE: (916) 657-0370 **FAX:** (916) 657-0385

E-MAIL: Sylvia.hunter@parks.ca.gov

REPORTS TO: Executive Office, Chief Deputy Director

AUDIT COMMITTEE: No

MISSION STATEMENT

The Audits Office is responsible for ascertaining that the ongoing processes for controlling operations throughout the organization, including external entities under contractual obligations to the organization, are adequately designed and functioning in an effective manner. The Audits Office is also responsible for reporting to management on the adequacy and effectiveness of the organization's systems of internal control, together with ideas, counsel, and recommendations to improve the system.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Statutory Mandates: State Leadership Accountability Act and Public Resources Code section 5090.5

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Auditing Standards
Generally Accepted Government Auditing Standards

Most recent External Peer or Quality Assurance Review:

Unknown last Peer Review. Prior to June 2014.

Quality Assurance Review performed by DGS in August 2016 for Contract Delegation Audit.

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2017 Directory of State Internal Audit Organizations

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	2%
Grant Audits	55%
Internal Control Reviews (State Administrative Manual 20060)	30%
Non-Audit Activities	2%
Program Reviews/Performance Audits	7%
Risk Assessments	2%
Training	2%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Supervising Mgmt. Auditor	1			1				
Staff Mgmt. Auditor	1	1						
Staff Svcs. Mgmt. Auditor	5	5						
Assoc. Mgmt. Auditor	3	3		0				
Office Tech	1		1	0				
Total	11	9	1	1	0	0	0	0

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PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Government Operations
BUSINESS ENTITY CODE: 7900

ORGANIZATION

OFFICE OF AUDIT SERVICES

UNIT CHIEF: Beliz Chappuie, Chief

ADDRESS: 400 Q Street, Sacramento, CA 95811

TELEPHONE: (916) 795-2454 **FAX:** (916) 795-4023

E-MAIL: beliz.chappuie@calpers.ca.gov

REPORTS TO: CalPERS Board of Administration

WEBSITE: www.calpers.ca.gov

AUDIT COMMITTEE: Yes

MISSION STATEMENT

The Office of Audit Services is an independent assurance and consulting activity established within CalPERS to broadly examine and evaluate its activities as a service to the organization. The primary mission of the Office of Audit Services is to increase assurances that CalPERS assets are safeguarded, operating efficiency is promoted, and compliance is maintained with prescribed laws and policies of the Board of Administration and management. The Office of Audit Services will accomplish its mission by:

- Providing a wide range of quality independent audits and consulting services to our customers.
- Performing independent assessments of systems controls and efficiencies, guided by professional standards and using innovative approaches.
- Supporting our customers' efforts to achieve their objectives through independent consulting engagements.
- Maintaining a dynamic, team-oriented environment which encourages personal and professional growth, and challenges and rewards our employees for excelling and reaching their full potential.

ANNUAL PLAN

Risk Assessment
Special Request
Statutory Mandates

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2017 Directory of State Internal Audit Organizations

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing

Most recent External Peer or Quality Assurance Review: **December 14, 2016.**

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	15%
Contract Audits	41%
Information Systems Audit	6%
Non-Audit Activities	15%
Other Audits/Reviews/Investigations	6%
Program Reviews/Internal Control Reviews	7%
Risk Assessments	1%
Training	9%
Total	100%

The Office of Audit Services performs special reviews as requested by management, as well as engage external auditors to perform agreed-upon procedures on real estate partnerships and third party administrators.

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
CEA-B	1	1	1		1			
Supervising Mgmt. Auditor	3	2	1	1	1	2		2
Senior Prog. Auditor	5	5	1		2	2		1
Senior Prog. Auditor Spec. Information Services (I.S.)	1	1			1	1		1
Staff Mgmt. Auditor	4	4				1		1
Staff Prog. Auditor	10	10	2		3			
Staff Prog. Auditor Spec. (I.S.)	1	1						
Assoc. Prog. Auditor	20	19	4		2	1		1
Prog. Auditor	5	5	1					
Assoc. Prog. Auditor Spec.(I.S.)	2	2	1					
Total	52	50	11	1	10	7	0	6

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2017 Directory of State Internal Audit Organizations

PUBLIC HEALTH, DEPARTMENT OF

Health and Human Services
BUSINESS ENTITY CODE: 4265

ORGANIZATION

INTERNAL AUDITS

UNIT CHIEF: Monica Vazquez, CEA, Chief, Internal Audits

ADDRESS: 1616 Capitol Avenue, Suite 74.234, Sacramento, CA 95814

TELEPHONE: (916) 440-7387

E-MAIL: Monica.Vazquez@CDPH.ca.gov

REPORTS TO: Karen Smith MD, MPH, Director and State Public Health Officer

AUDIT COMMITTEE: No

MISSION STATEMENT

The mission of Internal Audits is to assist management in accomplishing their strategic objectives by bringing a value-added, risk-based approach to independently review, test, evaluate, and improve the effectiveness and efficiency of administrative functions, computer-based information systems, and program processes throughout the Department.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Statutory Mandates

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing

Most recent External Peer or Quality Assurance Review: **Pending.**

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2017 Directory of State Internal Audit Organizations

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	10%
Consulting	10%
Coordinating External Audits	5%
Fraud Investigations	5%
Program Reviews/Performance Audits	40%
Special Projects	27%
Training	3%
Total	100%

Internal Audits performs internal audits of various State and federal programs, administrative functions, and conducts investigations of employee abuse.

Internal Audits is also charged with providing audit coordination and follow-up for the Department. The Department has approximately 200 unique programs, receives significant amounts of federal and special funds, collects funds from countless sources, and provides funding to thousands of sub-recipients via contracts and grants. As a result, the Department is consistently audited by various State and federal external entities.

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
CEA	1	1						
Staff Mgmt. Auditor I	1	1	1					
Assoc. Mgmt. Auditor	2	2				1		
Staff Serv. Mgmt. Auditor	2	2						
Total	6	6	1	0	0	1	0	0

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PUBLIC UTILITIES COMMISSION

General Government

BUSINESS ENTITY CODE: 8660

ORGANIZATION

OFFICE OF INTERNAL AUDITS

UNIT CHIEF: Carl Danner, Chief Internal Auditor

ADDRESS: 505 Van Ness Avenue, San Francisco, CA 94102

TELEPHONE: (415) 703-1823 FAX: (916) 558-5836

E-MAIL: carl.danner@cpuc.ca.gov

REPORTS TO: Commissioners

AUDIT COMMITTEE: Yes (Finance and Administration Committee)

MISSION STATEMENT

The Internal Audit Unit performs audits of the California Public Utilities Commission's (CPUC) internal controls and management, and provides consulting services as requested to assist CPUC operations.

ANNUAL PLAN

Agency Internal Operations
Agency Public Purpose Programs

AUDIT STANDARDS FOLLOWED

Standards for the Professional Practice of Internal Auditing

Most recent External Peer or Quality Assurance Review: **Not completed yet, new unit.**

2017 Directory of State Internal Audit Organizations

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Internal Operations Review	31%
Public Purpose Program Reviews	19%
Administration	44%
Training	6%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
CEA	1	1	1	1				
Program and Project Supervisor PUC	1	1						
Public Utilities Regulatory Analyst V	1	1						
Staff Services Mgmt. Auditor	1	1	1					
Total	4	4	2	1	0	0	0	0

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REHABILITATION, DEPARTMENT OF

Health and Human Services
BUSINESS ENTITY CODE: 5160

ORGANIZATION

AUDIT SERVICES

UNIT CHIEF: Kerry Gantt, Senior Management Auditor, Audit Chief

ADDRESS: 721 Capitol Mall, Sacramento, CA 95814

TELEPHONE: (916) 558-5838 FAX: (916) 558-5836

E-MAIL: kgantt@dor.ca.gov

REPORTS TO: Kelly Hargreaves, Chief Deputy Director

WEBSITE: auditinfo@dor.ca.gov

AUDIT COMMITTEE: No

MISSION STATEMENT

The mission of Audit Services is to add value and contribute to the overall success of all Department of Rehabilitation (Department) programs by providing expertise in program, and administrative accountability, compliance, and internal controls through the provision of audits, technical assistance, and other related services.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Statutory Mandates
Other: Investigations of improper activities by employees, grantees, and contractors, and combined fiscal/program reviews conducted jointly by auditors and program staff

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Government Auditing Standards

Most recent External Peer or Quality Assurance Review: **FY 2005-2006.**

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2017 Directory of State Internal Audit Organizations

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	10%
Contract Audits	15%
Grant Audits	20%
Non-Audit Technical Assistance Activities	20%
Other Audits/Reviews/Investigations	25%
Training	10%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Mgmt. Auditor	1	1						
Staff Mgmt. Auditor	1	1						
Assoc. Mgmt. Auditor	6	5	1					
Staff Services Mgmt. Auditor	1							
Office Technician	1							
Total	10	7	1	0	0	0	0	0

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RESOURCES RECYCLING AND RECOVERY, DEPARTMENT OF

Environmental Protection

BUSINESS ENTITY CODE: 3970

ORGANIZATION

OFFICE OF AUDITS

UNIT CHIEF: Josephine Urban, Supervising Management Auditor

ADDRESS: 801 K Street, Suite 1940, Sacramento, CA 95814

TELEPHONE: (916) 322-3472 FAX: (916) 319-7192

E-MAIL: josephine.urban@CalRecycle.ca.gov

REPORTS TO: Scott Smith, Director

WEBSITE: www.CalRecycle.ca.gov

AUDIT COMMITTEE: No

MISSION STATEMENT

The Office of Audits is charged with protecting the fiscal integrity of the various CalRecycle funds by conducting compliance and financial-related audits of program participants. Audits are conducted under the authority of the California Beverage Container Recycling and Litter Reduction Act and the Integrated Waste Management Act.

Audits consist of three Northern California and two Southern California field offices. All offices conduct engagements utilizing a risk-based approach, focusing on identifying significant errors, irregularities, and potential fraud.

To maintain standards of quality audit work, all audits are subjected to two levels of managerial review which provides reasonable assurance that audits are performed in accordance with professional standards, as well as legal and regulatory requirements.

In addition to the external audit responsibilities, the Office of Audits oversees all coordination activities for audits being conducted on CalRecycle, and is responsible for ensuring CalRecycle meets the requirements of the State Leadership Accountability Act.

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ANNUAL PLAN

Program Referral
Risk Assessment
Special Requests

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Auditing Standards
Generally Accepted Government Auditing Standards

Most recent External Peer or Quality Assurance Review: **None.**

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	5%
Contract Audits	5%
Grant Audits	35%
Other Audits/Reviews	45%
Training	10%
Total	100%

The program areas subject to audit include but are not limited to the following:

- Beverage manufacturers, distributors, and processors
- E-Waste recyclers and collectors
- Grant recipients of the following programs: Local Conservation Corps and Tire Recycling
- Extended producer responsibility organizations (e.g., carpet, paint, and used mattress programs)
- Oil fee payers, and certified used oil collection centers

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Supervising Mgmt. Auditor	1	1	1		1			
Senior Mgmt. Auditor	5	5	1					1
Staff Mgmt. Auditor	2	2			1			
Assoc. Mgmt. Auditor	17	17	1			1		1
Staff Svs. Mgmt. Auditor	5	5			1			
Recycling Specialist, II	1	1						
Total	31	31	3	0	3	1	0	2

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SECRETARY OF STATE

Legislative, Judicial, and Executive
BUSINESS ENTITY CODE: 0890

ORGANIZATION

INTERNAL AUDITS

UNIT CHIEF:	Daniel Abbott, Chief of Internal Audits
ADDRESS:	1500 11 th Street, Sacramento, CA 95814
TELEPHONE:	(916) 651-9482
E-MAIL:	Daniel.Abbott@sos.ca.gov
REPORTS TO:	William Mabie, Chief Deputy Secretary of State
WEBSITE:	www.sos.ca.gov
AUDIT COMMITTEE:	No

MISSION STATEMENT

The core mission of the Secretary of State's Internal Audit Office (IAO) is to deliver auditing and consulting services, which are both independent and objective that adds value and improves operational efficiencies. The IAO assists the Secretary of State in fulfilling its responsibilities in providing good public governance, upholding strong ethical/moral behavior, and in promoting government transparency and accountability. The IAO must be free from all conditions that threaten its ability to carry out auditing duties in an unbiased manner. Additionally, the IAO must maintain an unbiased intellectual attitude that allows true objectivity in the performance of all audit engagements and consulting services

ANNUAL PLAN

Senior Management Directed
Compliance Reviews
Consulting Services
Risk Assessment
Special Request

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Auditing Standards
Generally Accepted Government Auditing Standards

Most recent External Peer or Quality Assurance Review: **None.**

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2017 Directory of State Internal Audit Organizations

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration/Training	20%
Consulting	20%
Non-Audit Activities	10%
Program Reviews	35%
Risk Assessment	15%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Mgmt. Auditor	1	0	0	1				
Total	1	0	0	1	0	0	0	0

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SOCIAL SERVICES, DEPARTMENT OF

Health and Human Services
BUSINESS ENTITY CODE: 5180

ORGANIZATION

AUDITS

UNIT CHIEF: Cynthia Fair, Staff Services Manager II

ADDRESS: 744 P Street, MS 8-16-04, Sacramento, CA 95814

TELEPHONE: (916) 651-9923

E-MAIL: cynthia.fair@dss.ca.gov

REPORTS TO: Kären Dickerson, Deputy Directory
Administration Division

AUDIT COMMITTEE: Yes

MISSION STATEMENT

Internal audit provides value added objective assurance and consultation to department management.

ANNUAL PLAN

Risk Based
Management Directed
Statutorily Mandated

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Auditing Standards
Standards for Internal Control in the Federal Government

Most recent External Peer or Quality Assurance Review: **None.**

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2017 Directory of State Internal Audit Organizations

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Food Bank Desk Reviews	35%
Federal Compliance Audits	30%
Contract Audits	20%
Internal Control (State Administrative Manual 20060)	10%
Training	5%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Staff Sys. Manager II	1	1						
Assoc. Mgmt. Auditor	3	2	1					
Office Technician	1							
Total	5	3	1	0	0	0	0	0

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STATE HOSPITALS, DEPARTMENT OF

Health and Human Services
BUSINESS ENTITY CODE: 4440

ORGANIZATION

OFFICE OF INTERNAL AUDITS

UNIT CHIEF: Cindy Woolston, Chief of Office Audits
ADDRESS: 1600 Ninth Street, Sacramento, CA 95814
TELEPHONE: (916) 651-9984 FAX: (916) 653-6376
E-MAIL: cindy.woolston@dsh.ca.gov
REPORTS TO: Stephanie Clendenin, Chief Deputy Director
AUDIT COMMITTEE: Yes

MISSION STATEMENT

The mission of Office of Audits (OOA) is to mitigate risks and enhance the effectiveness of the Department of State Hospitals (DSH) operations by conducting independent and objective audits of the department's program, administrative and accounting controls. The OOA is guided by the philosophy of promoting efficient operations, cost-effective controls, and adding value to any operations it audits. The scope of internal audits encompasses the examination and evaluation of business practices to ensure that DSH is carrying out assigned responsibilities based on state and federal laws.

ANNUAL PLAN

Approved plan in place.

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Auditing Standards
Generally Accepted Government Auditing Standards

Most recent External Peer or Quality Assurance Review:

DSH Office of Audits was chartered on November 30, 2015. Plans are to have an External Peer Review on or before November 30, 2020.

2017 Directory of State Internal Audit Organizations

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	5%
External Liaison	10%
Internal Control Reviews	10%
Fraud Investigations	10%
Other Audits/Reviews/Investigations	30%
Program Reviews/Performance Audits	30%
Training	5%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Sup. Senior Mgmt. Auditor	1	1		1				
Assoc. Mgmt. Auditor	4	3						3
Office Tech.	1	1						
Total	6	5	0	1	0	0	0	3

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2017 Directory of State Internal Audit Organizations

TAX AND FEE ADMINISTRATION, CALIFORNIA DEPARTMENT

Legislative, Judicial, and Executive
BUSINESS ENTITY CODE: 0860

ORGANIZATION

INTERNAL SECURITY AND AUDIT DIVISION

UNIT CHIEF: Sara Sheikholislam, CEA A, Chief

ADDRESS: 450 N Street, MIC:54, Sacramento, CA 95814

TELEPHONE: (916) 445-0360 FAX: (916) 322-5610

E-MAIL: sara.sheikholislam@cdtfa.ca.gov

REPORTS TO: Nick Maduros, Executive Director

WEBSITE: www.cdtfa.ca.gov

AUDIT COMMITTEE: Yes

MISSION STATEMENT

The mission of the Internal Audit Division (Division) is to provide independent, objective assurance and consulting services intended to add value and improve the California Department of Tax and Fee Administration's (CDTFA) operations; and offer valuable, effective, and continually improving assurance services for the benefit of the CDTFA. The Division assists the department in accomplishing its objectives through a systematic, disciplined approach to evaluate the effectiveness of the department's governance, risk and internal control practices.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Statutory Mandate: The State Leadership Accountability Act
Title 26 U.S. Code section 6103

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Auditing Standards
Generally Accepted Government Auditing Standards

Most recent External Peer or Quality Assurance Review: **January 29, 2015.**

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2017 Directory of State Internal Audit Organizations

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	5%
Information Systems Audits	10%
Internal Control Reviews (State Administrative Manual 20060)	20%
Non-Audit Activities	10%
Program Reviews/Performance Audits	40%
Risk Assessments	10%
Training	5%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
CEA A	1	1						
Business Taxes Spec. II	1	1			1	1		
Business Taxes Spec. I	2	2						
Total	4	4	0	0	1	1	0	0

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TEACHERS' RETIREMENT SYSTEM, STATE

Government Operations
BUSINESS ENTITY CODE: 7920

ORGANIZATION

AUDIT SERVICES

UNIT CHIEF: Larry Jensen, CEA, Chief Auditor

ADDRESS: 100 Waterfront Place, West Sacramento, CA 95605

TELEPHONE: (916) 414-6010 **FAX:** (916) 414-4062

E-MAIL: LJensen@calstrs.com

REPORTS TO: Cassandra Lichnock, Chief Operating Officer

WEBSITE: www.CalSTRS.ca.gov

AUDIT COMMITTEE: Yes

MISSION STATEMENT

The mission of Audit Services is to provide independent, objective assurance and consulting services designed to add value and improve CalSTRS's operations. Audit Services assists CalSTRS in accomplishing its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, internal control and governance processes. To do so, Audit Services:

- Provides a wide range of quality independent internal auditing services for the Audits and Risk Management Committee and executive management, and provides consulting services for management;
- Performs independent assessments of the systems of risk management, internal controls and operating efficiency, guided by professional standards and using innovative approaches;
- Supports CalSTRS efforts to achieve its objectives through independent auditing services and consulting services;
- Maintains a dynamic, team-oriented environment which encourages personal and professional growth, and challenges and rewards audit staff for reaching their full potential and excelling.

ANNUAL PLAN

Board Directed
Risk Assessment
Special Request
Statutory Mandates

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2017 Directory of State Internal Audit Organizations

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Auditing Standards

Most recent External Peer or Quality Assurance Review: **August 18, 2016.**

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	5%
Employer Compliance Audits	64%
Information System Audits	2%
Internal Control Reviews	10%
Non-Audit Activities	2%
Other Audits/Reviews/Investigations	2%
Program Reviews/Performance Audits	7%
Risk Assessments	4%
Training	4%
Total	100%

Audit Activities also includes facilitating specialized audits of investment activities (5), Information Technology (3), and the required audits of CalSTRS financial statement.

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
CEA B	1	1				1	1	2
Supervising Mgmt. Auditor	2	1				1		1
Senior Mgmt. Auditor	3	2	1		1			1
Staff Mgmt. Auditor Supervisor	2	3			1	1		1
Staff Mgmt. Auditor Spec.	12	10		2	2			3
Staff Program Auditor	2	2			1			1
Assoc. Mgmt. Auditor	8	8			3	1		
Staff Sys. Mgmt. Auditor	2	2						
Total	32	29	1	2	8	4	1	9

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TRANSPORTATION, DEPARTMENT OF

Transportation
BUSINESS ENTITY CODE: 2660

ORGANIZATION

AUDITS AND INVESTIGATIONS

UNIT CHIEF: William E. Lewis, CEA A, Assistant Director

ADDRESS: P.O. Box 942847, MS-2, Sacramento, CA 94274-0001

TELEPHONE: (916) 323-7122 FAX: (916) 323-7123

E-MAIL: William.Lewis@dot.ca.gov

REPORTS TO: Director/Chief Deputy Director

WEBSITE: www.dot.ca.gov

AUDIT COMMITTEE: Yes

MISSION STATEMENT

Audits and Investigations delivers professional audit and investigative services that assist Caltrans' management in accomplishing departmental goals and objectives, setting priorities, and in making efficient, effective, and financially responsible transportation decisions. Audits and Investigations also strive to work cooperatively with its partners to accomplish this mission.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Mandates

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Government Auditing Standards

Most recent External Peer or Quality Assurance Review: **March 6, 2015.**

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2017 Directory of State Internal Audit Organizations

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	4%
External Audits	61%
Mandated Audits and Activities	14%
Performance Audits	19%
Training	2%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
CEA	1	1			1			
Supervising Mgmt. Auditor	3	3	1		2			
Senior Mgmt. Auditor	10	10			2	1	1	2
Staff Mgmt. Auditor	24	25	2		1	1		2
Assoc. Mgmt. Auditor	10	10	1					1
Staff Sys. Mgmt. Auditor	13	13						
Assoc. Government Prog. Analyst	2	2	2		1			
Total	63	64	6	0	7	2	1	5

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2017 Directory of State Internal Audit Organizations

UNIVERSITY, CALIFORNIA STATE

Higher Education

BUSINESS ENTITY CODE: 6610

ORGANIZATION

OFFICE OF THE UNIVERSITY AUDITOR

UNIT CHIEF: Larry Mandel, Vice Chancellor and Chief Audit Officer

ADDRESS: 401 Golden Shore, Long Beach, CA 90802

TELEPHONE: (562) 951-4430 **FAX:** (562) 951-4955

E-MAIL: lmandel@calstate.edu

REPORTS TO: Rebecca Eisen, Chair, CSU Board of Trustees

WEBSITE: www.calstate.edu/audit/index.shtml

AUDIT COMMITTEE: Yes

MISSION STATEMENT

To assist California State University's management and the Trustees in the effective discharge of their fiduciary and administrative responsibilities by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. This assistance is provided through a series of independent and objective operational and compliance audits, internal control reviews, investigations, and advisory services designed to add value and improve operations.

ANNUAL PLAN

Management Directed

Risk Based

Special Request

Statutory Mandates: Education Code sections 89031.5, 89036, 89045, 89046, and 89048

Other: Construction and sponsored programs audits

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing

Most recent External Peer or Quality Assurance Review: **February 19, 2014.**

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2017 Directory of State Internal Audit Organizations

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration and Annual Risk Assessment	9%
Advisory Services	12%
Campus Audits	53%
Committees/Special Projects	1%
Construction Audits	4%
Information Systems	10%
Investigations	7%
Sponsored Program Audits	4%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Vice Chancellor and Chief Audit Officer	1	1	1			1		
Assistant Vice Chancellor and Deputy Chief Audit Officer	1	1			1	1		
Senior Director	2	2	1			2		2
Audit Manager	8	8	5		5	7		1
Internal/Senior Auditor	16	16	2	1	2	8		5
Total	28	28	9	1	8	19	0	8

WATER RESOURCES, DEPARTMENT OF
Natural Resources
BUSINESS ENTITY CODE: 3860

ORGANIZATION

INTERNAL AUDITS OFFICE

UNIT CHIEF: David Whitsell, Acting Chief (Senior Management Auditor)

ADDRESS: 1416 Ninth Street, Sacramento, CA 95814

TELEPHONE: (916) 653-8382

E-MAIL: david.whitsell@water.ca.gov

REPORTS TO: Executive Management, Chief Deputy Director

WEBSITE: www.water.ca.gov/audits

AUDIT COMMITTEE: No

MISSION STATEMENT

The Internal Audits Office (IAO) mission is to assist executive management in finding and correcting problems in financial and operational areas. In addition, the IAO will review internal controls and provide appraisals and recommendations to promote effective and efficient Department of Water Resources (DWR) wide operations. The IAO is responsible for audit activities within the department. The IAO conducts independent appraisals of internal activities, financial records and controls, and an external examination of contractors' records. The objective of the IAO is to assist all members of management in the effective discharge of their responsibilities by furnishing them with analyses, appraisals, recommendations, and pertinent comments concerning the activities reviewed. The IAO is concerned with all phases of activity where it can be of assist management and program managers by suggesting changes that will result in efficient and economical operations.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Statutory Mandates

AUDIT STANDARDS FOLLOWED

International Standards for the Professional Practice of Internal Auditing

Most recent External Peer or Quality Assurance Review: **None.**

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2017 Directory of State Internal Audit Organizations

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Internal Audits	45%
Investigations	25%
Audit Coordination	5%
Consulting	5%
Non-Audit Activities	10%
Risk Assessments	5%
Training	5%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Mgmt. Auditor	1	1						
Associate Mgmt. Auditor	2	2			1	1		1
Total	3	3	0	0	1	1	0	1